

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:) Case No. 08-35653-KRH
) Chapter 11
CIRCUIT CITY STORES, INC. ¹ , et al.,) (Jointly Administered)
)
Debtors.)
)

**OBJECTION OF THE OFFICIAL COMMITTEE OF CREDITORS HOLDING
UNSECURED CLAIMS TO THE SUPPLEMENTAL MOTION OF DEBTORS FOR
ORDER PURSUANT TO BANKRUPTCY CODE SECTIONS 105(A), 506(A), 507(A)(8),
541, AND 1129 AUTHORIZING THE DEBTORS TO PAY PREPETITION SALES,
USE, TRUST FUND AND OTHER TAXES AND RELATED OBLIGATIONS**

The Official Committee of Creditors Holding Unsecured Claims (the
“Committee”) respectfully submits this objection (the “Objection”) to the Debtor’s Supplemental
Motion for Order Pursuant to Bankruptcy Code Sections 105(a), 506(a), 507(a)(8), 541, and
1129 Authorizing the Debtors to Pay Prepetition Sales, Use, Trust Fund and Other Taxes and

¹ The Debtors in these cases include: Circuit City Stores, Inc., Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp, Prahs, Inc., XSStuff, LLC, Mayland MN, LLC, Courchevel, LLC, Orbyx Electronics, LLC, and Circuit City Stores PR, LLC. The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

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Related Obligations (the “Supplemental Motion”).

In support of this Objection, the Committee respectfully sets forth and represents as follows:

PRELIMINARY STATEMENT

1. By and Order entered on November 12, 2008 the Bankruptcy Court authorized the Debtors to pay prepetition taxes in an amount up to \$22 million in the ordinary course of the Debtors’ businesses. This relief was sought and obtained prior to the formation of the Committee. Pursuant to the Supplemental Motion, the Debtors now seek authorization to pay additional prepetition taxes in the amount of \$13 million. For the reasons discussed below, the Committee objects to any additional authorization to pay prepetition taxes at this time.

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors have continued to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. 11 U.S.C. §§ 1107(a), 1108.

3. The Debtors filed a number of “first day” motions on the Petition Date, including a motion (the “Motion”) (Docket # 7) seeking authorization to pay prepetition sales, use, trust fund and other taxes and related obligations (the “Prepetition Taxes” or “Taxes”) in the approximate amount of \$22 million. The stated justifications for paying the Prepetition Taxes were that (a) “the Debtors believe that many of the Taxes constitute so-called trust fund taxes”,

(b) even if the Prepetition Taxes were not trust fund taxes they are priority claims or secured claims required to be paid in full under a chapter 11 plan, and (c) payment should be authorized pursuant to Bankruptcy Code Section 105 and the “doctrine of necessity”. Motion at 7-12.

4. By an Order entered on November 12, 2008 (Docket # 110), the Bankruptcy Court granted the Motion authorizing the Debtors to pay the Prepetition Taxes in an amount up to \$22 million, in the ordinary course of the Debtors’ business including, but not limited to, the payment of Taxes relating to tax audits that have been completed, are in progress, or arise from prepetition periods. The Order on the Motion did not provide for any opportunity to object or a further hearing on the relief granted.

5. On November 12, 2008 , the Office of the United State Trustee formed the Committee. Promptly following the formation of the Committee and the Committee’s retention of counsel and financial advisors the Committee has engaged in an intensive review and analysis of the Debtors’ operations, financing, liquidity needs and models, restructure efforts and prospects for reorganization which are ongoing.

6. On November 25, 2008, the Debtors filed the Supplemental Motion seeking authorization to pay an additional \$13 million in Prepetition Taxes incurred between November 1, 2008 through and including November 9, 2008.

OBJECTION

7. The Committee objects to payment of any further Prepetition Taxes at this time. Such payments are premature and not appropriate at this early juncture of the case when

the Debtors' liquidity and prospects for reorganization are being carefully scrutinized and funds are critically needed for ongoing operations and restructure efforts.

8. As an initial matter, the Committee should be afforded an opportunity to review the Debtors' information and determinations concerning Prepetition Taxes which the Debtors believe may be trust fund taxes, including the up to \$22 million amount previously authorized by the Court (all or a substantial portion of which may already have been paid), before any additional payments of Prepetition Taxes are authorized.

9. Secondly, the Debtors have wholly failed to identify and establish which and how much of the alleged Prepetition Taxes totaling approximately \$35 million are, in fact, trust fund taxes.

10. To the extent the Prepetition Taxes are priority claims, payment of such priority claims is not appropriate at this time. There is no basis or necessity for payment of priority claims at this early juncture of the case. Whether the Debtors will ultimately confirm a chapter 11 or even pay in full administrative claims, including, without limitation, trade vendors providing critical goods and services is not known at this time. Payment of ongoing administrative liabilities and needed financing will need to be addressed further in the Debtors' cases prior to the time of any reorganization plan and payment of priority claims.

11. Most significantly, payment of Prepetition Taxes reduces liquidity critically needed for existing operations and pursuing a successful reorganization or sale. A material reduction in the Debtors' liquidity resulting from premature payment of priority tax claims will (a) be harmful to the Debtors current operations, (b) expose parties continuing to do

business with the Debtors to greater risk, and (c) significantly impair efforts to pursue a restructure plan or sale which maximizes value for all creditor constituencies. There is not an adequate justification for the granting of the Supplemental Motion and the Debtors simply cannot afford to utilize their available cash to prematurely pay Prepetition Taxes.

CONCLUSION

12. For all of the foregoing reasons, the Committee respectfully requests that the Supplemental Motion be denied and such other and further relief as is just and proper..

Dated: December 3, 2008

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on December 3, 2008, a true and correct copy of the above and foregoing was served by either First Class Mail, postage pre-paid and/or by electronic delivery to all of the parties on the attached Service List.

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